

# ***GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees***



This cover sheet is provided for information only. It does not form part of *GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees*

This document has been finalised.



## Erratum

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### Draft Goods and Services Tax Ruling

#### Goods and services tax: cancellation fees

This Erratum corrects Draft Goods and Services Tax Ruling GSTR 2008/D4 to make a correction to the telephone and facsimile number in paragraph 229.

#### **GSTR 2008/D4 is corrected as follows:**

##### **1. Paragraph 229**

- (a) Omit '(03) 9275 3277'; substitute '(03) 9215 3277'.
- (b) Omit '(03) 9275 3134'; substitute '(03) 9215 3134'.

This Erratum applies on and from 31 October 2008.

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#### **Commissioner of Taxation**

31 October 2008

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#### ATO references

|               |                                                                                                 |
|---------------|-------------------------------------------------------------------------------------------------|
| NO:           | 2006/20258                                                                                      |
| ISSN:         | 1443-5160                                                                                       |
| ATOlaw topic: | Goods and Services Tax -- General rules and concepts -- taxable supplies                        |
|               | Goods and Services Tax -- General rules and concepts -- adjustment events                       |
|               | Goods and Services Tax -- General rules and concepts -- consideration                           |
|               | Goods and Services Tax -- General rules and concepts -- mixed supplies                          |
|               | Goods and Services Tax -- General rules and concepts -- supply                                  |
|               | Goods and Services Tax -- Health -- medical services                                            |
|               | Goods and Services Tax -- International services -- supplies used or enjoyed outside Australia  |
|               | Goods and Services Tax -- International services -- supplies to non-residents outside Australia |
|               | Goods and Services Tax -- Miscellaneous rules -- payment of taxes, fees and charges             |
|               | Goods and Services Tax -- Miscellaneous rules -- security deposits                              |
|               | Goods and Services Tax -- Education -- other issues                                             |